16 January 1968

OFFICE OF FINANCE INSTRUCTION NO. 130

SUBJECT : General - General Ledger Accounts

Specific - Management, Operation and Maintenance Responsibilities

I. PURPOSE

This Instruction establishes procedures and responsibilities for the management, operation and maintenance of the general ledger accounts, including subsidiary accounts, to ensure that each account is maintained in a current status, properly utilized, and provides essential and accurate data.

II. GENERAL

The Chart and Description of Accounts, Office of Finance, provides the account classifications to be used in recording financial transactions in the Agency accounting system. The Financial Coding Guide provides specific instructions for preparation of posting vouchers for each account to assure inclusion in a uniform manner of all data needed to service each account. The accounting system is designed to provide effective control over and accountability for all funds, property and other assets for which the Agency is responsible, adequate financial information needed for management purposes, and financial data for budgetary purposes and external reporting. To accomplish these objectives, the general ledger accounts must contain current, essential, and accurate data.

III. RESPONSIBILITIES

- a. The general management and operation of the Agency accounting system is the responsibility of the Accounts Division. This responsibility includes:
 - 1. Monitoring of all accounts to ensure their proper use and operation;
 - 2. Control, analysis, and validation of financial data prepared for computer processing and related computer reports;
 - 3. Development of accounting controls and financial reports;

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Excluded from automatic downgrading and declassification

- 4. Participation in the development and establishment of new accounts and revisions to current accounts.
- b. The maintenance of each account shall be performed by a responsible office consistent with the designations for present general ledger accounts as provided in the Attachment, "General Ledger Accounts Maintenance Responsibilities." This attachment will not be revised each time the Chart and Description of Accounts is revised. Any question concerning maintenance responsibility for a new account should be referred to the Accounts Division. A responsible office, in discharging its maintenance responsibilities for an account, shall ensure by means of a continuing review that the data in the account has been recorded in conformance with the provisions of the Chart and Description of Accounts and the Financial Coding Guide and is current and accurate. A responsible office must also ensure that reporting requirements for administering each account are promptly fulfilled. Criteria for determining offices with maintenance responsibilities are as follows:
 - 1. Functional responsibility for activity for which an account was established (e.g. Monetary Division -
 - 2. Responsibility for initiating transactions affecting an account (e.g. Budget and Fiscal Office without an assigned certifying officer personal advance accounts; Budget and Fiscal Office with an assigned certifying officer advances to projects).

In instances where two or more offices have maintenance responsibilities for a particular account each designated office shall be responsible for the individual subsidiary accounts under its administrative jurisdiction.

IV. PROCEDURES

- a. Accounts Division shall:
 - 1. Control all posting vouchers and validate the accounting entries for recording in the Agency accounting system.
 - 2. Provide account listings on a scheduled basis to each office responsible for account maintenance.
 - 3. For improper transactions appearing in account listings initiate corrective action, coordinating such action with

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responsible office, or if appropriate request responsible office to initiate corrective action.

- 4. Perform periodic analysis of all accounts to determine that transactions being recorded in the accounts are as prescribed in the Chart and Description of Accounts and the Financial Coding Guide, and that accounts are being maintained in an accurate and current status by the responsible office(s).
- 5. Review reports of advance delinquencies received from responsible offices and take action as requested and/or necessary to settle such delinquent accounts.
- b. Office(s) responsible for maintenance shall:
 - 1. Upon receipt of account listings:
 - (a) Verify the correctness of the data appearing in each subsidiary account;
 - (b) Initiate adjustments to correct recordings resulting from vouchers containing erroneous coding or other improperly recorded data and advise Accounts Division of any transactions or subsidiary accounts erroneously appearing in the listings.
 - 2. Initiate action to secure accountings and/or refunds or otherwise clear the account when appropriate.
 - 3. Initiate appropriate documentation, voucher or memorandum, as procedurally applicable, to extend due dates when, for valid reasons, the approving officer determines that an accounting cannot be provided by the established due date.
 - 4. Prepare required reports on status of accounts.

V. ACCOUNTING INFORMATION

All matters relating to the management and operation of the Agency accounting system including account requirements, account controls, and financial reports should be referred to the Accounts Division, Office of Finance.

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Director of Finance

Attachment

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ATTACHMENT TO OFI NO. 130

GENERAL LEDGER ACCOUNTS

Maintenance Responsibilities

Columnar Headings:

ACCTS - Accounts Division

C&L - Certification and Liaison Division

C&T - Compensation and Tax Division

MON - Monetary Division

PSAD - Proprietary Systems and Accounts Division

B&F - Budget and Fiscal Offices:

W/O CO - without an assigned certifying officer W CO - with an assigned certifying officer

ACCOUNT NUMBERS AND TITLES

ASSETS

Cash on Hand and On Deposit

1101 Appropriated Funds Available for Withdrawal

1102 Appropriated Funds Available for Withdrawal - Advances from Other Government Agencies

1103 Treasury Funds with Agency Cashiers

STATSPEC 1105 Disbursing Funds with Treasury -

llo6 Disbursing Funds with Treasury - All Agency Activities Except

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RESPONSIBLE OFFICE(S) C C Μ Ρ C & & 0 S B & F C L \mathbf{T} Ν A W/O \mathbf{T} D COCO S Χ Χ X, Х 25K1A Χ

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	lllO Cash on Hand for Disbursing				х			
25X1A	1114				Х			
	1115				Х			
	1116 Cash with Funding Activities				х	х		
	1117 Undeposited Collections				х			
25X1A	1118 Checks in Transit for Collection				Х			!
U	1119				Х			
	Appropriation Receivables							
	1211 Reimbursements Receivable - Active Appropriations	х						
	1213 Estimated Receipts for Allotment (By Symbols and Titles)	Х						
	Headquarters Advances					,		
25X1A	1421 Advances Projects		х					x
25X1A	1422 Advances to Projects (Other than		Х					х
	1429 Project Advances in Transit		Х					х
	1441 Advances to Agency Personnel - Regular Rolls						х	х
4 :	1442 Advances to Agency Personnel - Special Rolls						х	х
	1443 Advances to Agency Personnel - Continuing						Х	х
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1711	Real Property Owned	Х						
1713	Improvements to Real Property Assigned or Leased to the Agency	x .					100 ay	
17 15	Reserve for Real Property Owned and Improvements to Real Property Assigned or Leased to the Agency	х						
1721	Stores - Supplies and Equipment	х						
1723	Materiel Earmarked for Shipment	х						
1725	Materiel in Transit from Type I Installations to Headquarters	Х						
1727	Materiel in Transit between Type I Installations	Х						
1731	Property Accountability of Type I Installations (Except Property in Use and on Loan from Others)	х					Service and the service of the servi	
1733	Property Procured Locally by Type I Installations - Clearing Accounts	х						
1741	Property in Use - Headquarters	Х			Anna Principles Car			
1743	Property in Use - Type II Installations	Х						
1745	Property in Use - Other	Х						
1747	Property in Hands of Contractors	Х						
1748	Property in Use - Type I Installations	Х						
1749	Reserve for Property in Use and in Hand of Contractors	Х						
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	1761 Property on Loan	n or on Commitment to Others	Х						
	1763 Property on Loan	n from Others - Headquarters	Х						
	1765 Property on Loan Installations	n from Others - Type I	Х						
	Other Assets								
	1801 Due from Other U Overpayments or Audit	J. S. Government Agencies - n Billings Paid Prior to		Х					
	1803 Refunds Due on U	Jnused Passenger Tickets		Х				100	
25X1A	1807		Х			CONTRACTOR LABOUR DESCRIPTION		Control	
	1819 Miscellaneous Ad	ecounts Receivable	Х						
25X1A	1821						Х		
	1823					Х			
25X1A	1825 Personal Effects Trust for Agend Deceased Person	s (other than cash) Held in cy Personnel (Including nnel)				Х			
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	Accounts Payable and Trust Liabilities (Continued)							
25X1A	3149 Due to Other U. S. Government Agencies - Under-payments on Billings Paid Prior to Audit		х					
	3150	х						
	3151 Due to Others - Property	x						
	3152 Accounts Payable - Other	х	Х					
	3154 Due to CIA Retirement and Disability Fund - Participants' Contributions and Agency Contributions			Х				
	3155 Due to Consolidated Charities Withholdings for Combined Federal Campaign			Х				
	3156 Due to GEHA - Federal Health Benefits Withholdings and Contributions			Х				
	3157 Due to GEHA - Health Insurance Withholdings and Contributions (Contract Plan)			х				
	3158 Due to GEHA - Other	- X.						
	3159 Due to Credit Union	Х					,	
	3161 U.S. Savings Bonds Deductions			Х				
1	3163 Advances from Public Service Aid Society	х						
	3165 Due to Agency Personnel - Payment Deferred			Х				
	3167 Funds Withheld Under Commercial Contracts		Х					No.
25X1A	3169 Liability for Cash, Miscellaneous Assets and Personal Effects Held in Trust	х			х			
20/(1/(3171 Liability for Project Funds Held in Trust		Х			х		х
i	3173 Due to Agency Personnel - Funds Held in Trust					Х		

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	3515 Deferred Credits - Income Earned, Not Collected		1704	Arrests All Const		X	and the second	:
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	4110 Unobligated Allotments	Х						
1	4112 Unliquidated Obligations	Х						
<u> </u>	4114 Unobligated Appropriations Transferred to Reserve	x						
	4115 Appropriations Transferred from Other U. S. Government Agencies	х						
:	4117 Appropriations not Available for Allotment (Reserve for Contingencies)	x						
	4119 Reserve for Contingencies - Adjustments Awaiting Budget Bureau Approval	х				And the second s		
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	4215 Expended Appropriations	х		- Section - Control				erbene (-ent mannenn)
	4221 Current Income - Miscellaneous Receipts	Х		NO STREET COMMENTS				AND THE PARTY OF T
	4225 Current Income - Reimbursements	Х		TO THE PARTY OF TH				TOTAL CONTRACTOR SERVICES
4	4241 Direct Allotment Costs	Х	and the second second	TO THE PARTY OF TH	The state of the s	of the second		shape quite canal canal
	4242 Indirect Costs - Property Issues	Х	- Classic Classic Con-			Mary MANAGEMENT SPRINGER		
	4243 Indirect Costs - Property Placed in Use	Х			OUT THE REAL PROPERTY.			Park of the second
	4244 Indirect Costs - Printing Services	Х		Share and the second second		ne a constant de la c		
	4245 Indirect Costs - Books and Publications	Х		Control of the Contro	***************************************	200778-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	The state of the s	William State of the Control
	4247 Current Expense - Miscellaneous Receipts	х		ATTENDED ON OUR OWNERS.	A chicago and the saddless	negrap (Printe Standing)	MUNICIPALITY CONTRACTOR	her and the Condition of the
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•	Property Purchased - Acquisitions	х			CONTRACTOR CONTRACTOR	dige type Apple		
	Inventory Acquisition Cost Differences	х						
4253	Inventory Shortages and Overages (Debit or Credit)	х	dide v vezer- dide - viderwer debrook					
4255	Inventory Price Adjustments	х						
4257	Inventory and Price Adjustments to Reserve for Property in Use	Х	-		MCCC officer Billian between the control of the con			
4259	Property Reconciliation Adjustments (Debit or Credit)	х				Michigan Control of the Control of t	Andria - production of the control o	
4261	Redistributed Costs (Credit)	X						
4263	Cost of Property Written Off	Х				-		
4265	Cost of Property Sold	X		Automotive de la constitución de		W		
4267	Property Donated to Other Governmental Agencies - Other than for Project Activities	X	Politika a salah kanadi dikandah dan kanada d	ETRONOMINO MONOMINO DE CONTRADO LA CONTRADOR LA CONTRADO LA CONTRADOR LA CONTRADO LA CONTRADO LA CONTRADO LA CONTRADO LA CONTRADO LA CONTRADO LA CONTRADOR LA CONTRADOR LA CONTRADO LA CONTRADOR LA CONTRADOR LA CONTRADOR LA CONTRADOR LA CONTRADOR LA CONTRADOR LA CONTR	Andreas of the Control of the Contro	To a second seco		
4269	Property Donated to Foreign Countries - Other than for Project Activities	х		And the second s	de Colomo - monte de Calendario de Calendari	The state of the s		
4271	Cost of Issues of Property Declared Excess	Х		- Merchanister de la company d	Control of the Contro			
4273	Loss or Gain on Property Bartered	Х		The Company of the Co	District of the Party of the Pa			
4275	Value of Property Returned to Stock (Credit)	Х			**************************************	Oliveria de la companya de la compan		
4277	Property Donated to this Agency	X	O Company of the Comp	e/u-charcologies	And the state of t	4		
4279	Accounts Payable Written Off	Х		- Broading	Park de la constante de la con			

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	Retirement Accounts	47	A CONTRACTOR OF THE CONTRACTOR				
1	7110 Reciprocal Account - Civil Service Commission			х			
	7111 Retirement Deductions - Prior Periods			Х			
	7113 Retirement Deductions - Current Calendar Year			х			
	Property Accounts						
	7211 Property Authorizations	х			**************************************		And Maria Commen
	7212 Unused Property Authorizations	х					er europe en de
	7213 Unfilled Requisitions	х				entransistation of the control of th	NA ADMINISTRAÇÃO
	7214 Property Issues	X		A CONTRACTOR OF THE PROPERTY O			A CONTRACTOR OF THE CONTRACTOR
	Other			A COLUMN TO THE			Characteristics (1)
	7301 Unexpended Subsidies and Grants - Non- Controlled Projects	A STATE OF THE PROPERTY OF THE	Х			Territorius Catalogus (see 1986)	X
	7303 Payments to be Reported to IRS on Form 1099	· ·	Х			TO THE PERSON OF	Andreas (Construction of the Construction of t
	7305 Assets Written Off - Further Follow Up Required		Х	Minn Wallet Artist T. P. (1984)		And Applications of the Control of t	Market Charles of Char
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	7309 Travelers Checks Held on Consignment	777-24H-048-0-	TO STATE OF THE ST	on the second	Х		
	7310 Bank Cashiers' Checks Held on Consignment	Action is desired.	Coordinated States	Andrews Company of the Company of th	Х	ACCRETE TO THE PARTY OF THE PAR	Statement 13 tagether statement
	7311 Documents Due in From Projects (Debit)		Section (Caption	MELL BOARD	and the state of t	X	
	7313 Social Security Taxable Wage Credits		AND STREET, ST	X	en er		providencial and second
	7319 Memorandum Accounts Control	Х		Note County Substitution In County States			ASSES, AS Exception or services
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